IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

THURSDAY, THE 28TH JUNE 2007 / 7TH ASHADHA 1929

WP(C).No. 3728 of 2007(R)

PETITIONER: PETITIONERS

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1. M/S.DREAMS HABITAT PVT. LTD.,
   REP. BY ITS MANAGING DIRECTOR T.C.KURIAN,
   THENGUMVILAYIL HOUSE, COCHIN PALACE P.O.,
   TRIPUNITHURA.

2. T.B.JAYARAJ, THEKKEDATH HOUSE,
   MARADU P.O., TRIPUNITHURA,
   ERNAKULAM DISTRICT.

3. T.B.SUDHAKARAN, FLAT NO.F3,
   SREEDEVI GARDENS II,
   SOCIETY ROAD, MARADU.

4. UMMER RAFEEQ, FLAT NO.2,
   SREEDEVI GARDENS II,
   SOCIETY ROAD, MARADU.

5. THOMAS P.ABRAHAM, FLAT NO.F1,
   SREEDEVI GARDENS II, SOCIETY ROAD,
   MARADU.

6. ANNIE VARGHESE, FLAT NO.G1,
   SREEDEVI GARDENS II, SOCIETY ROAD,
   MARADU.

7. DR. L.P.BABURAJ, FLAT NO.S2,
   SREEDEVI GARDENS II, SOCIETY ROAD,
   MARADU.

8. SURAJ P.R., FLAT NO.S1,
   SREEDEVI GARDENS II, SOCIETY ROAD,
   MARADU.

BY ADV. SRI.P.NARAYANAN

RESPONDENTS:
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1. THE STATE OF KERALA,
   REP. BY SECRETARY (TAXES),
   SECRETARIAT, TRIVANDRUM.

2. THE TAHSILDAR (ASSESSING AUTHORITY
   UNDER THE BUILDING TAX ACT),
   KANAYANNUR TALUK, ERNAKULAM.

BY ADV. SHRI.C.K.GOVINDAN, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 28/06/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

PETITIONER'S EXHIBITS

P1 : COPY OF THE ABOVE SAID AGREEMENT EXECUTED BY THE PETITIOENRS DATED 05/12/2005.

P2 : COPY OF SALE DEED EXECUTED BY 2ND PETITIONER IN FAVOUR OF MR. UMMER RAFEEQ DATED 08/03/2006.

P3 : COPY OF THE OBJECTION SUBMITTED BY THTE 1ST PETITIONER DATED 18/12/2006.

P4 : COPY OF THE ASSESSMENT ORDER ISSUED BY 2ND RESPONDENT DATED 03/01/2007.

P5 : COPY OF THE DEMAND NOTICE ISSUED BY 2ND RESPONDENT DATED 03/01/2007.

P6 : COPY OF THE CIRCULAR ISSUED BY 1ST RESPONDENT DATED 28/09/90.

P7 : COPY OF INTERIM ORDERS DATED 11/01/2007.

P8 : COPY OF THE INTERIM ORDER DATED 08/01/2007.

// TRUE COPY //

PA TO JUDGE.

jg

C.N.RAMACHANDRAN NAIR, J.

WP(C) No. 3728 of 2007

Dated, this the 28th day of June, 2007

J U D G M E N T

Petitioners are challenging building tax assessment in respect of an apartment complex consisting of 8 flats. It is seen that orders are issued by the Tahsildar under the prescribed form without considering any of the contentions of the petitioners. This Court has issued several judgments giving guidelines for assessment for residential apartments consisting of several flats. Since orders issued are without supported by any reasons, I dispose of the WP(C) directing 2nd respondent to conduct inspection of the building, verify the documents produced by the petitioners and make assessment by issuing detailed order giving reasons for the demand, within three months from now. As and when fresh orders are issued, he will recall the impugned orders. Petitioners will produce copy of the judgment and documents in support of their contentions against assessment. Since direction is to issue fresh orders within three months from now, payment is dispensed with and there will be direction to the Tahsildar to withhold recovery proceedings until revision of assessment.

This WP(C) is disposed of as above.

(C.N.RAMACHANDRAN NAIR, JUDGE)

jg